



# CITY OF LODI COUNCIL COMMUNICATION

**AGENDA TITLE:** Review of the 2008-09 Draft Budget

**MEETING DATE:** May 14, 2008 (Special Meeting)

**PREPARED BY** City Manager

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**RECOMMENDED ACTION:** Review of 2008-09 draft budget.

**BACKGROUND INFORMATION:** The review of the draft 2008-09 budget will continue. City Council Members were previously given copies of the 2008-09 draft budget and are encouraged to bring the budget document to the meeting. Comcast will be on site Wednesday evening to televise the meeting.

**FISCAL IMPACT:** The draft 2008-09 budget provides an expenditure plan for all funds. The All Funds Budget is \$186,957,380. The proposed General Fund Budget is approximately \$34,104,000.

**FUNDING AVAILABLE:** N/A

  
\_\_\_\_\_  
Blair King  
City Manager

BK/JMP

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APPROVED:   
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Blair King, City Manager

## **GASB STATEMENT 45 ON OPEB ACCOUNTING BY GOVERNMENTS A FEW BASIC QUESTIONS AND ANSWERS**

### **1. Why was Statement 45 on OPEB accounting by governments necessary?**

Statement **45** was issued to provide more complete, reliable, and decision-useful financial reporting regarding the costs and financial obligations that governments incur when they provide postemployment benefits other than pensions (OPEB) **as** part of the compensation for services rendered **by** their employees. *Postemployment healthcare benefits*, the most common form of OPEB, are a very significant financial commitment for many governments.

### **2. How was OPEB accounting and financial reporting done prior to Statement 45?**

Prior to Statement **45**, governments typically followed a “pay-as-you-go” accounting approach in which the cost of benefits is not reported until **after** employees retire. However, this approach is not comprehensive—only revealing a limited amount of data and failing **to** account for costs and obligations incurred **as** governments receive employee services each year for which they have promised future benefit payments in exchange.

### **3. What does Statement 45 accomplish?**

- When **they** implement Statement **45**, many governments will report, for the first time, annual OPEB cost and their **unfunded** actuarial accrued liabilities for past service costs. This will foster improved accountability and a better foundation for informed **policy** decisions about, for example, the level and types of benefits provided and potential methods of financing those benefits.

The Standard also:

- Results in reporting the estimated cost of the benefits **as** expense each year during *the years that employees are providing services* to the government and **its** constituents in exchange **for** those benefits.
- Provides, to the diverse users **of** a government’s financial reports, more accurate information about the *total cost of the services* that a government provides to its constituents.
- Clarifies whether the amount a government has paid **or** contributed for OPEB during the report year has covered its annual OPEB cost. Generally, the more of its annual OPEB cost that a government chooses to defer, the higher will be (a) its unfunded actuarial accrued liability and (b) the cash flow demands on the government and its **tax or** rate payers in future years.
- Provides better information to report users about a government’s *unfunded actuarial* accrued *liabilities* (the difference between a government’s total obligation for OPEB and any assets it has set aside for financing the benefits) and changes in the *funded status of the benefits* over time.



## MEMORANDUM

Office of George F. Morrow, Director

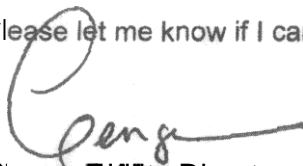
TO: Kirk Evans, Budget Manager  
FROM: George Morrow, Electric Utility Director  
DATE: April 14, 2008  
SUBJECT: Background on Budgeted EUD Position Changes

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You requested that I provide a brief background statement on EUD position changes in the FY09 budget.

1. Distribution Planner (3) - Title change from Electrical Estimator as per City Council approved **IBEW** contract. (No cost)
2. Distribution Planning Supervisor - Title change from Sr. Electrical Estimator as per City Council approved **IBEW** contract. (No cost)
3. Electrical Technician - New position to resolve technical oversight on FY08 budget. This workgroup is composed of two Electronic Technicians - one is working out of position as Senior Electrical Technician. Previously, a Senior Electrical Technician and one Electrical Technician position were budgeted. Technically this should have been budgeted as a Senior Electrical Technician and two Electrical Technicians. (Fully loaded annual cost of \$109,371)
4. Assistant Electric Utility Director (2) - This is a proposed upgrade for the two **EUD** division managers (Electric Services Manager and Engineering & Operations Manager) to reflect enhanced experience and responsibility. A pay increase of five percent is being incorporated into the proposed budget (Fully loaded annual cost of \$42,015).

Please let me know if I can provide anything further on this subject.



George F. Morrow  
Director

## **Answers to Councilmember Questions related to Revenues**

### **Sales Tax Revenues**

The estimate for Sales Tax Revenues has been combined with line item 5039-In lieu Sales Tax in order to provide better information related to the amount of the total sales taxes.

The combined amounts for historical purposes are as follows:

2005-06	\$ 9,811,974
2006-07	\$10,136,958
2007-08 bdt	\$10,209,000
2007-08 est.	\$ 9,837,310
2008-09 bdt	\$ 9,860,000

### **Line 5971 Fire Department Services Other**

The estimated actual for 07-08 is 49,285, why is there no amount entered in FY 2008-09 budget?

The total amount of fees for the Fire Department activities line items 5971, 5973, 5974 and 5975 of (5K +75K +40K) \$120,000 appears reasonable based on the total amount received in the fiscal year 2006-07 column of (25,075+5,475+56,035+42,384) \$128,969. Although the distribution amongst the accounts may be different the total estimated of \$120,000 appears reasonable.

### **Line 6121-Engineering Fees**

The increase in fiscal year 2008-09 to \$470,010 from the estimated actual of 2007-08 reflects activity level increases from development agreements amounts to be received in fiscal year 2008-09.

### **Line 6157 Outside city services**

The 2007-08 budget and the 2007-08 estimated actual column reflect one time revenues (265,000 and 250,000 respectively) from the “signing bonus” amount from the Flag City hookup to White Slough treatment facilities.

### **Line 5211-Code Enforcement Fine**

Has the infractions program been implemented? The infractions program has been implemented. It is difficult to predict, and anticipate, how much the fines revenue amount each year will be. The implementation was not intended to be a source of revenue for the City, but rather a means to garner compliance from property owners who might otherwise continue to neglect their property.

## Answers to Councilmember Questions related to Expenditures

### Memorandums of Understanding Increases

Increases as approved by City Council:

	<u>2007-08</u>	<u>2008-09</u>
Police Mid-management	\$232,000	\$90,200
Police Officers Association		\$516,400
Dispatchers		\$77,200
Lodi Firefighters	\$505,000	\$212,600
Lodi Fire Mid-management		
Lodi Mid Management	\$135,300	\$284,200
International Brotherhood of Electrical workers	\$59,000	\$123,100

### Police Department

Page 55; Reason for decrease in line 7302- with a new photocopy machine the cost per copy and cost per year are anticipated to decrease.

Page **56**; line item 7355 Sublet Service Contracts-Why the increase to \$124,255

This amount represents all the maintenance & service agreements for the majority of our technology equipment. **As** equipment ages, the cost to maintain & repair them increases. Service/maintenance contracts **include** Data 9-1-1, CLETS & Delta Wireless.

Page 65; line 71 12 Medical Insurance- Why did amount decrease from 159,800 to 43,887?

This is a data entry error. The amount keyed into line item 71 12 should have been \$21,500 with a distribution to all of the remaining line items. This will be corrected in the final documents that are prepared for City Council on May 21.

# **Community Center**

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
General Fund					
100: Personnel Services	902,963	936,072	986,104	905,465	
200: Utility Comm. & Transportation	15,412	16,324	9,800	20,000	
300: Supplies, Materials & Services	427,498	499,192	422,168	629,023	
600: Special Payments	34,702	35,300	50,000	52,000	
700: Interfund Transfers		530	318		
<b>General Fund Total</b>	<b>1,380,575</b>	<b>1,487,418</b>	<b>1,468,390</b>	<b>1,606,488</b>	
Community Center					
090: Operating Transfers Out					662,515
100: Personnel Services					815,759
200: Utility Comm. & Transportation					10,975
300: Supplies, Materials & Services					421,192
500: Equipment, Land & Structures					6,375
600: Special Payments					50,000
<b>Community Center Total</b>					<b>1,966,816</b>
<b>Community Center Total</b>	<b>1,380,575</b>	<b>1,487,418</b>	<b>1,468,390</b>	<b>1,606,488</b>	<b>1,966,816</b>

	2005-06	2006-07	2007-08	2008-09	Net Increase in
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
	Positions	Positions	Positions	Positions	Positions
					07-08 to 08-09

## **COMMUNITY CENTER**

Administrative Clerk	2	1	1	1	0
Administrative Secretary	1	1	1	0	(1)
Aquatics Coordinator	1	1	1	1	0
Art & Events Coordinator	0	0	0	1	1
Community Center Director	1	1	1	0.5	(0.5)
Building Services/Event Coordinator	0	0	1	0	(1)
Facilities Maintenance Worker	2	2	7	0	(1)
Program Coordinator	0	0	0	1	1
Senior Services Coordinator	1	1	1	1	0
Sr. Facilities Maintenance Worker	1	1	1	2	1
Stage Technician	1	1	1	1	0
<b>Community Center Total</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>8.5</b>	<b>(0.5)</b>

## LEISURE SERVICES

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ACTIVITY:	Other	DIVISION:	Other
DEPARTMENT	Community Center	FUND:	General Services

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### OTHER ACTIVITY EXPENSE DETAIL:

107013: Youth Commission  
108026: Arts Specialty Classes  
108027: Lodi Arts Commission  
108028: Arts and Culture  
108029: Arts in Public Places Board  
108041: Senior Citizen's Commission  
108042: Senior Information & Referral  
108043: Hutchins Street Square Pool  
108403: Community Center Administratio  
108404: Performing Arts Center  
108405: Lodi Gift Boxes Program  
108525: Hutchins Street Square Mainten

# Community Center

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
101013 Youth Commission					
100: Personnel Services					
7103 Part time Salary	14,003	13,466	15,000	15,000	
7115 Medicare insurance	203	195	218	218	
7122 Social security payments	868	347	347	347	
7125 Unemployment insurance	39	38	40	40	
100: Personnel Services Total	15,113	14,046	15,605	15,605	
300: Supplies, Materials & Services					
7301 Printing, binding, duplication	263	458	350	1,000	
7302 Photocopying	57		100	100	
7303 Advertising		1,098	900	1,600	
7305 Uniforms				1,050	
7307 Office supplies		105	200	1,400	
7309 Membership & dues		200	200	200	
7314 Business expense	120	3,285	3,000	3,000	
7315 Conference expense		300			
7321 Rent of Land, facilities	100	5,403	2,500	6,000	
7322 Rental of equipment		480	400	3,500	
7323 Professional services	3,762	7,428	7,000	6,000	
7352 Special dept materials	1,296	127	150	150	
7355 General supplies	1,092	35	500	500	
7359 Small tools and equip				250	
7399 Supplies, mat & services			1,000	1,000	
300: Supplies, Materials & Services Total	6,690	18,919	16,300	25,750	
600: Special Payments					
8099 Special payments	4,900			2,000	
600: Special Payments Total	4,900			2,000	
107013: Youth Commission Total	26,703	32,965	31,905	43,355	
108026 Arts Specialty Classes					
100: Personnel Services					
7101 Regular emp salary		35,388	48,925	36,251	
7102 Overtime		3,406		3,000	
7112 Medical insurance		11,737	13,200	14,500	
7113 Dental insurance		783	995	995	
7114 Vision care		222	243	243	
7115 Medicare insurance		563	525	562	
7121 Service contribution-PERS		6,802	6,783	6,972	
7123 Deferred comp		1,062	1,059	1,088	
7124 LI & AD & D		95	95	95	
7125 Unemployment insurance		99	99	99	
7128 LTD		451	450	462	
7129 Chiropractic		47	53	53	
100: Personnel Services Total		60,655	72,427	64,320	
200: Utility Comm. & Transportation					
7201 Postage	20				
200: Utility Comm. & Transportation Total	20				
300: Supplies, Materials & Services					
7301 Printing, binding, duplication	8,166	9,210	12,001	18,300	



	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
7302 Photocopying	4,774	140	1,000	1,000	
7303 Advertising	609	153	1,500	1,500	
7307 Office supplies	103	868	300	300	
7312 Bankservicecharges	4,047	2,884	2,800	2,800	
7314 Businessexpense	149	10	10,000	10,000	
7323 Professional services	119,141	123,864	104,000	101,000	
7331 Repairs to Mach & equip		343	1,000	1,000	
7335 Sublet service contracts	2,031	854			
7352 Special dept materials	1,025	1,342	500	1,000	
7355 General supplies	278	580	200	2,000	
<b>300: Supplies, Materials &amp; Services Total</b>	<b>140,323</b>	<b>140,248</b>	<b>133,301</b>	<b>138,900</b>	
108026: Arts Specialty Classes Total	140,343	200,903	205,128	203,220	
<b>108027: Lodi Arts Commission</b>					
<b>200: Utility Comm. &amp; Transportation</b>					
7201 Postage	17		300	150	
7202 Telephone	560	585		550	
<b>200: Utility Comm. &amp; Transportation Total</b>	<b>577</b>	<b>585</b>	<b>300</b>	<b>700</b>	
<b>300: Supplies Materials &amp; Services</b>					
7301 Printing, binding duplication			200	100	
7303 Advertising			400	400	
7307 Office Supplies	105		100	300	
7313 Information systems software		182			
7314 Business expense			100		
7315 Conference expense				60	
7335 Sublet service contracts	153	703			
7355 General supplies	7				
<b>300: Supplies, Materials &amp; Services Total</b>	<b>265</b>	<b>885</b>	<b>800</b>	<b>860</b>	
108027: Lodi Arts Commission Total	842	1,470	1,100	1,560	
<b>108028: Arts and Culture</b>					
<b>100: Personnel Services</b>					
7101 Regular emp salary	35,614	212	48,925	43,338	
7102 Overtime	1,144				
7103 Part time salary	31,499	35,872		17,000	
7111 Workers mmp		5,256			
7112 Medical insurance	11,473	1,054	13,200	13,200	
7113 Dental insurance	860	77	995	995	
7114 Vision care	243	20	243	243	
7115 Medicare insurance	998	523	525	628	
7121 Service mnlribution-PERS	9,444	3,377	6,783	8,958	
7122 Social security payments	430	201			
7123 Deferred w m p	1,067		1,059	1,036	
7124 LI & AD & D	95		95	95	
7125 Unemployment insurance	179	99	99	99	
7128 LTD	427		450	534	
7129 Chiropractic	56		53	53	
7131 Other benefits		771			
<b>100: Personnel Services Total</b>	<b>94,129</b>	<b>47,462</b>	<b>72,427</b>	<b>86,179</b>	
<b>200: Utility Comm. &amp; Transportation</b>					
7201 Postage					

	2005-06 Actuals	2006-07 Actuals	2007-08 Budget	2007-08 Est Actuals	2008-09 Budget
<b>200: Utility Comm. &amp; Transportation Total</b>					
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing, binding, duplication			3,000	2,000	
7302 Photocopying	2,074	469	1,000	2,000	
7303 Advertising					
7307 Office supplies	124	572	100	100	
7313 Information systems software		379			
7314 Business expense			1,000		
7322 Rental of equipment	8,646	5,486		500	
7323 Professional services		371		2,630	
7335 Sublet service contracts	158	2,663			
7343 PL & PD insurance		5,642	5,642	4,327	
7355 General supplies	39	805	2,000	1,000	
7358 Training & education			300	600	
<b>300: Supplies, Materials &amp; Services Total</b>	<b>11,041</b>	<b>16,387</b>	<b>13,042</b>	<b>13,157</b>	
<b>600: Special Payments</b>					
8021 Donations	29,802	35,300	50,000	50,000	
<b>600: Special Payments Total</b>	<b>29,802</b>	<b>35,300</b>	<b>50,000</b>	<b>50,000</b>	
<b>108028: Arts and Culture Total</b>	<b>134,972</b>	<b>99,149</b>	<b>135,469</b>	<b>149,336</b>	
<b>108029: Arts in Public Places Board</b>					
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing binding, duplication	116				
7303 Advertising	508				
7307 Office supplies		110			
7323 Professional services		90			
7355 General supplies			200	200	
7399 Supplies, mat & services		88			
<b>300: Supplies, Materials &amp; Services Total</b>	<b>624</b>	<b>288</b>	<b>200</b>	<b>200</b>	
<b>108029: Arts in Public Places Board Total</b>	<b>624</b>	<b>288</b>	<b>200</b>	<b>200</b>	
<b>108041: Senior Citizen's Commission</b>					
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing binding, duplication		317	450	450	
7307 Office supplies			100	100	
7352 Special dept materials			200	200	
7399 Supplies, mat & services	140				
<b>300: Supplies, Materials &amp; Services Total</b>	<b>140</b>	<b>317</b>	<b>750</b>	<b>750</b>	
<b>108041: Senior Citizen's Commission Total</b>	<b>140</b>	<b>317</b>	<b>750</b>	<b>750</b>	
<b>108042: Senior Information &amp; Referral</b>					
<b>100: Personnel Services</b>					
7101 Regular emp salary	59,713	59,704	61,843	64,346	
7103 Part time salary	19,790	19,607	20,000	20,000	
7111 Workers comp		3,303	4,143	4,143	
7112 Medical insurance	4,464	3,157			
7113 Dental insurance	995	995	1,000	1,000	
7114 Vision care	243	243	255	255	
7115 Medicare insurance	1,158	1,153	897	933	
7121 Service contribution-PERS	13,446	13,825	11,894	15,079	
7122 Social security payments	14	10			
7123 Deferred comp	1,791	1,791	1,855	1,930	

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
7124 LI & AD & D	544	528	606	606	
7125 Unemployment insurance	222	221	173	173	
7128 LTD	716	755	788	812	
7129 Chiropractic	56	47	53	53	
7130 Insurance refund	1,857	1,821	1,850	1,850	
7131 Other benefits		1,298	1,645	1,645	
<b>100: Personnel Services Total</b>	<b>105,009</b>	<b>108,458</b>	<b>107,002</b>	<b>112,825</b>	
<b>200: Utility Comm. &amp; Transportation</b>					
7202 Telephone	1,905	1,933		1,000	
<b>200: Utility Comm. &amp; Transportation Total</b>	<b>1,905</b>	<b>1,933</b>		<b>1,000</b>	
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing, binding, duplication	116				
7307 Office supplies	424	446	500	500	
7308 Books & periodicals	99	96	200	200	
7309 Membership & dues	95	95	100	100	
7314 Business expense		35			
7332 Repairs to office equip			800	600	
7343 PL & PD/other insurance		2,325	2,529	2,529	
7355 General supplies	63		1,500	1,500	
7359 Small tools and equip					
<b>300: Supplies, Materials &amp; Services Total</b>	<b>797</b>	<b>2,997</b>	<b>5,629</b>	<b>5,429</b>	
108042: Senior Information & Referral Total	107,711	113,388	112,631	119,254	
108043 Hutchins Street Square Pool					
<b>100: Personnel Services</b>					
7101 Regular emp salary	42,856	44,746	48,113	47,875	
7102 Overtime		3,970		3,700	
7103 Part time salary	42,867	39,210	45,069	42,569	
7111 Workers mmp	2,146	2,344	3,224	3,224	
7112 Medical insurance	4,464	4,882	5,510	5,510	
7113 Dental insurance	995	995	1,000	1,000	
7114 Vision care	243	243	255	255	
7115 Medicare insurance	1,243	1,275	698	694	
7121 Service contribution-PERS	8,104	8,690	9,254	9,242	
7122 Social security payments	2,610	1,164	1,164	1,164	
7123 Deferred mmp	1,278	1,300	1,410	1,416	
7124 LI & AD & D	95	95	143	143	
7125 Unemployment insurance	238	235	135	135	
7128 LTD	514	570	613	610	
7129 Chimpractic	56	47	53	53	
7130 Insurance refund	653	650	650	650	
7131 Other benefits		921	1,280	1,280	
<b>100: Personnel Services Total</b>	<b>108,362</b>	<b>111,337</b>	<b>118,571</b>	<b>119,520</b>	
<b>200: Utility Comm. &amp; Transportation</b>					
7201 Postage	463				
7202 Telephone				50	
<b>200: Utility Comm. &amp; Transportation Total</b>	<b>463</b>			<b>50</b>	
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing, binding duplication				45	
7302 Photocopying					

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
7305 Uniforms		246	250	250	
7307 Office supplies	321	100	300	300	
7308 Bwks & periodicals	55	121	150	150	
7309 Membership & dues		115	115	115	
7314 Business expense	83				
7323 Professional services		110		80	
7343 PL & PD/other insurance		1,649	1,970	1,970	
7352 Spacial dept materials	361	291	2,500	1,500	
7358 Training & education	666	575	500	500	
7359 Small tools and equip	178	44		200	
7399 Supplies, mat & services	108	24		600	
<b>300: Supplies, Materials &amp; Services Total</b>	<b>1,772</b>	<b>3,278</b>	<b>5,785</b>	<b>5,710</b>	
<b>108043: Hutchins Street Square Pool Total</b>	<b>110,597</b>	<b>114,615</b>	<b>124,356</b>	<b>125,280</b>	
<b>108403: Community Center Administratio</b>					
<b>100: Personnel Services</b>					
7100 Personnel Services				-65,305	
7101 Regular emp salary	167,165	170,293	175,872	155,242	
7102 Overtime	853	954	200	2,900	
7103 Part time Salary	13,496	18,289	22,162	15,000	
7110 Admin leave pay	3,536	2,718	1,887	3,887	
7111 Workers comp		9,294	11,783	11,783	
7112 Medical insurance	18,763	21,609	26,846	26,846	
7113 Dental insurance	2,749	2,832	3,000	3,000	
7114 Vision care	624	644	765	765	
7115 Medicare insurance	2,301	2,421	2,866	2,352	
7121 Service contribution-PERS	31,740	31,518	33,825	29,857	
7122 Social security payments	226	535			
7123 Deferred comp	5,269	4,094	5,276	1,761	
7124 LI RAD & D	983	1,047	1,104	1,104	
7125 Unemployment insurance	496	517	554	554	
7128 LTD	1,962	2,116	2,240	1,978	
7129 Chiropractic	108	82	159	159	
7130 Insurance refund	1,353	980	1,300	1,300	
7131 Other benefits		3,651	4,678	4,678	
<b>100: Personnel Services Total</b>	<b>251,624</b>	<b>273,594</b>	<b>294,517</b>	<b>197,861</b>	
<b>200: Utility Comm. &amp; Transportation</b>					
7201 Postage	8,244	8,198	6,500	12,600	
7202 Telephone	512	1,044	1,200	500	
7203 Cellular phone charges		869		1,450	
<b>200: Utility Comm. &amp; Transportation Total</b>	<b>8,756</b>	<b>10,111</b>	<b>7,700</b>	<b>14,550</b>	
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing binding, duplication	2,728	870	2,200	2,200	
7302 Photocopying	331	352	300	600	
7303 Advertising	6,384	4,487	2,500	36,000	
7304 Laundry & dry cleaning		255		40	
7307 Office supplies	2,306	5,535	2,400	3,300	
7308 Barks & periodicals	116	192	300	600	
7309 Membership & dues	220	486	600	650	
7312 Bank service charges	1,115	1,863	2,800	1,200	

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
7313 Information systems software	106	843		400	
7314 Business expense	56		1,000	1,500	
7315 Conference expense	623		2,000	7,150	
7322 Rental of equipment	151	237		200	
7323 Professional services	46,414	54,211	34,200	64,000	
7331 Repairs to Mach & equip		161	150		
7332 Repairs to office equip	70	90		110	
7335 Sublet service contracts		664	700	800	
7343 PL & PD insurance		6,541	6,600	6,600	
7352 Special dept materials		164			
7355 General supplies	1,491	2,074	1,000	6,500	
7356 Medical supplies				210	
7358 Training & education	139				
7359 Small tools and equip	679	3,922	500	310	
7399 Supplies, mat & services	15				
<b>300: supplies, Materials &amp; Services Total</b>	<b>62,944</b>	<b>82,947</b>	<b>57,250</b>	<b>132,370</b>	
<b>108403: Community Center Administratio Total</b>	<b>323,324</b>	<b>366,652</b>	<b>359,467</b>	<b>344,781</b>	
<b>108404: Performing Arts Center</b>					
<b>100: Personnel Services</b>					
7101 Regular emp salary	43,304	44,887	52,290	34,000	
7102 Overtime		24		200	
7103 Part time Salary	36,652	22,038	21,357	19,500	
7111 Workers comp		2,159	3,503	3,503	
7112 Medical insurance	4,321	5,400	6,188	6,188	
7113 Dental insurance	995	995	1,000	1,000	
7114 Vision care	243	243	255	255	
7115 Medicare insurance	1,159	971	1,068	1,068	
7121 Service contribution-PERS	8,123	8,628	10,057	7,500	
7122 Social security payments	2,272	580			
7123 Deferred wmp	1,299	1,347	1,568	1,568	
7124 LI & AD & D	95	96	143	143	
7125 Unemployment insurance	206	172	206	206	
7128 LTD	520	572	666	666	
7129 Chiropractic	56	47	53	53	
7130 Insurance refund	650	656	650	650	
7131 Other benefits		848	1,390	1,390	
<b>100: Personnel Services Total</b>	<b>99,895</b>	<b>89,663</b>	<b>100,394</b>	<b>77,890</b>	
<b>200: Utility Comm. &amp; Transportation</b>					
7202 Telephone	1,257	1,306		1,400	
7203 Cellular phone charges	420	417		100	
<b>200: Utility Comm. &amp; Transportation Total</b>	<b>1,677</b>	<b>1,723</b>		<b>1,500</b>	
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing binding, duplication	1,889	834	500	500	
7304 Laundry & dry cleaning		33		75	
7306 Safety Equipment		31			
7307 Office supplies	568	85	500	300	
7308 Books & periodicals		180			
7309 Membership & dues	81			100	
7312 Bank service charges	6,751	2,957	5,000	4,000	

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
7314 Business expense		73			
7322 Rental of equipment	522	667	1,000	5,000	
7323 Professional services	50,561	60,670	28,000	118,000	
7334 Repairs to buildings	506	168	500	500	
7243 PL & PD/other insurance		1,519	2,138	1,500	
7352 Special dept materials	1,142	3,753	2,500	2,500	
7355 General supplies	242	107	250	2,500	
7359 Small tools and equip	2,671	10	1,000	4,100	
7360 Overtime meals	27	17	50	100	
7361 Employee relations		466			
<b>300: Supplies, Materials &amp; Services Total</b>	<b>64,960</b>	<b>71,570</b>	<b>41,438</b>	<b>139,175</b>	
<b>108404: Performing Arts Center Total</b>	<b>166,532</b>	<b>162,956</b>	<b>141,832</b>	<b>218,565</b>	
<b>108405: Lodi Gift Boxes Program</b>					
<b>300: Supplies, Materials &amp; Services</b>					
7301 Printing, binding, duplication		177			
7355 General supplies	100				
<b>300: Supplies, Materials &amp; Services Total</b>	<b>100</b>	<b>177</b>			
<b>108405: Lodi Gift Boxes Program Total</b>	<b>100</b>	<b>177</b>			
<b>108525: Hutchins Street Square Maint</b>					
<b>100: Personnel Services</b>					
7101 Regular emp salary	137,590	128,399	99,829	123,691	
7102 Overtime	21,399	27,572	12,000	24,000	
7103 Part time salary			36,623	24,416	
7109 Incentive pay	1,038	751		346	
7111 Workers comp		7,621	6,689	6,689	
7112 Medical insurance	30,658	26,714	19,267	19,267	
7113 Dental insurance	2,580	2,379	2,000	2,000	
7114 Vision care	728	670	510	510	
7115 Medicare insurance	2,321	2,272	1,448	2,530	
7121 Service contribution-PERS	25,837	24,637	19,200	19,200	
7123 Deferred comp	4,155	3,872	2,995	3,711	
7124 LI & AD & D	286	255	287	287	
7125 Unemployment insurance	385	359	280	280	
7128 LTD	1,662	1,640	1,272	1,577	
7129 Chiropractic	167	130	106	106	
7130 Insurance refund		592			
7131 Other benefits		2,994	2,655	2,655	
<b>100: Personnel Services Total</b>	<b>228,831</b>	<b>230,857</b>	<b>205,161</b>	<b>231,265</b>	
<b>200: Utility Comm. &amp; Transportation</b>					
7202 Telephone	255	259	200	200	
7203 Cellular phone charges	1,759	1,713	1,600	2,000	
<b>200: Utility Comm. &amp; Transportation Total</b>	<b>2,014</b>	<b>1,972</b>	<b>1,800</b>	<b>2,200</b>	
<b>300: Supplies, Materials &amp; Services</b>					
7304 Laundry & dry cleaning	15				
7305 Uniforms	1,080	1,122	1,200	1,200	
7306 Safety Equipment	110	185	450	450	
7307 Office supplies	25	30	30	200	
7314 Business expense	161				
7322 Rental of equipment	552	181	181	700	

	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Est Actuals	Budget
7323 Professional services	44,235	17,806	30,000	32,000	
7330 Repairs to comm equip		210		200	
7331 Repairs to Mach & equip	5,180	4,950	9,000	9,000	
7332 Repair to office equip				250	
7333 Repair to vehicles			254	4,500	
7334 Repair to buildings	12,417	23,716	18,700	18,700	
7335 Sublet service contracts	47,598	78,018	62,097	71,000	
7336 Car wash			2	9	
7343 PL & PD/other insurance		5,363	5,363	5,363	
7351 Motor veh fuel, lube	474	615	461	1,000	
7352 Special dept materials	3,452	12,088	5,000	5,000	
7353 Janitorial supplies	8,355	8,683	7,000	8,000	
7354 Photo supplies		215		250	
7355 General supplies	13,604	7,112	7,135	7,900	
7359 Small tools and equip	561	629	800	800	
7360 Overtime meals	23	256		200	
<b>300: Supplies, Materials &amp; Services Total</b>	<b>137,842</b>	<b>161,179</b>	<b>147,673</b>	<b>166,722</b>	
<b>700 Interfund Transfers</b>					
8199 Transfer Out		530	318		
<b>700: Interfund Transfers Total</b>		<b>530</b>	<b>318</b>		
<b>10525: Hutchins Street Square mainten Total</b>	<b>300,907</b>	<b>394,538</b>	<b>354,952</b>	<b>400,187</b>	
<b>Community Center Total</b>	<b>1,380,575</b>	<b>1,487,418</b>	<b>1,468,390</b>	<b>1,606,488</b>	<b>1,966,816</b>